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SENATE BILL 324

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Timothy Z. Jennings

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING MUNICIPALITIES WITH THE
AUTHORITY TO IMPOSE THE MUNICIPAL ENVIRONMENTAL SERVICES GROSS
RECEIPTS TAX AT A MAXIMUM RATE OF ONE PERCENT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-19D-10 NMSA 1978 (being Laws 1990,
Chapter 99, Section 51, as amended) is amended to read:

"7-19D-10. MUNICIPAL ENVIRONMENTAL SERVICES GROSS
RECEIPTS TAX--AUTHORITY TO IMPOSE--ORDINANCE REQUIREMENTS.--

A. The majority of the members of the governing
body of a municipality may enact an ordinance imposing an
excise tax on any person engaging in business in the
municipality for the privilege of engaging in business. The
rate of the tax shall [~~be one-sixteenth of~~] not exceed one
percent of the gross receipts of the person engaging in

.174805.1

underscored material = new
[bracketed material] = delete

underscored material = new
~~[bracketed material]~~ = delete

1 business and shall be imposed in one-sixteenth percent
2 increments if imposed at a rate of less than one percent. The
3 imposition of this tax is not subject to referendum of any kind
4 unless required by a municipal charter.

5 B. The tax imposed in accordance with Subsection A
6 of this section may be referred to as the "municipal
7 environmental services gross receipts tax".

8 C. The governing body of a municipality shall, at
9 the time of enacting an ordinance imposing the rate of the tax
10 authorized in Subsection A of this section, dedicate the
11 revenue for acquisition, construction, operation and
12 maintenance of solid waste facilities, water facilities,
13 wastewater facilities, sewer systems and related facilities."